GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Service Tax Rules, 2017 – Seventh amendment (2021) to Andhra Pradesh Goods and Services Tax Rules, 2017 – Orders – Issued

---

REVENUE (COMMERCIAL TAXES –II) DEPARTMENT

G.O.MS.No.381 Dated: 30/12/2021

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt:07-06-2017.
2. G.O.Ms.No.227, Revenue (CT-II) Department, dated 22-06-2017.
3. G.O.Ms.No.339, Revenue (CT-II) Department, dated 26.11.2021
4. From the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Tax Customs, Notification No.32/2021-Central Tax, dated 29-08-2021.
5. From the Chief Commissioner of State Tax, A.P., CCST File No.REV03-12039/145/2021-DC-IT -CCT, Dated: 29/12/2021.

****

ORDER:

The following notification will be published in an Extra-Ordinary issue of the Andhra Pradesh Gazette, Dated: 30-12-2021.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

AMENDMENT

1. **Short title and commencement**. - (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Seventh Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the official Gazette.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017, —

(i) in sub-rule (1) of rule 26, -

(a) in the fourth proviso, for the figures, letters and words "31st day of August, 2021", the figures, letters and words "31st day of October, 2021" shall be substituted;

(b) with effect from the 1st day of November, 2021, all the provisos shall be omitted;

(ii) with effect from the 1st day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely: -

"Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM**

GSTR-1 or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March, 2021 to May, 2021.";

(iii) in **FORM GST ASMT-14**, -

(a) after the words, "with effect from ", the words, "vide Order Reference No. -------, dated -" shall be inserted;

(b) the words, "for conducting business without registration despite beingliable for registration" shall be omitted;

(c) at the end after "Designation", the word "Address" shall be inserted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada)
The Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada.

Copy to:
The Director General, General Administrative (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S to Special Chief Secretary to Chief Minister.
The P.S to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.s to the Spl.C.S (CT, Excise & Regn., & Stamps). The Law (H) Department
Sf/Sc

//FORWARDED::BY ORDER//

SECTION OFFICER